

Explanation On Why You Have Factual Information In the United States (“US”) or Another Jurisdiction Which You Have Not Indicated As Your Jurisdiction of Tax Residence

Investor Name: _____

MasterAccount No.: _____

Name of Controlling Person* (if applicable): _____

I am / The Corporate Investor named above is / The Controlling Person of the Corporate Investor named above is [delete where not applicable] **NOT** a US Person** or Tax Resident of:

A. [Fill in “US” or name of applicable jurisdiction] _____ but have/has an address in that jurisdiction because:

B. [Fill in “US” or name of applicable jurisdiction] _____ but have/has a telephone, mobile or fax number in that jurisdiction because:
Corporate Investors do not need to complete B.

C. [Fill in “US” or name of applicable jurisdiction] _____ but have/has a standing payment instruction for an account maintained in that jurisdiction because:
Corporate Investors do not need to complete C.

D. [Fill in “US” or name of applicable jurisdiction] _____ but have/has given a power of attorney to a person with an address in that jurisdiction because:
Corporate Investors do not need to complete D.

E. [Fill in “US” or name of applicable jurisdiction] _____ but has a place of incorporation in that jurisdiction because:
Individual Investors do not need to complete E.

F. [Fill in “US” or name of applicable jurisdiction] _____ but has a business registration in that jurisdiction because:
Individual Investors do not need to complete F.

Explanation On Why You Have Factual Information In the United States (“US”) or Another Jurisdiction Which You Have Not Indicated As Your Jurisdiction of Tax Residence *(continue)*

- G. the US despite being born in the US because I have renounced my US citizenship, and a copy of my Certificate of Loss of US Nationality is enclosed. Alternatively, I provide the following explanation of why I do not have such a certificate despite relinquishing US citizenship or why I did not obtain US citizenship at birth:
Corporate Investors do not need to complete G.

I/ I, on behalf of the Corporate Investor named above, *[delete where not applicable]* declare that to the best of my knowledge and belief, my above explanation is true, correct and complete and forms part of my/the above named Corporate Investor's *[delete where not applicable]* Tax Certification for US FATCA^{***}/AEOI^{****} purposes.

Signature	Print Name	Capacity <i>(for Corporate Investor)</i>	Date <i>(dd/mm/yyyy)</i>
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* A “Controlling Person” means:

- with respect to an entity that is a legal person, the natural person(s) who exercises control over the entity. “Control” over an entity that is a legal person is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (usually identified on the basis of, but not limited to, ownership of a certain percentage of the entity (e.g., very generally 25% or more, although it can be a lower percentage in some circumstances)). Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the entity will be the natural person(s) who exercises control of the entity through other means. Where no natural person is identified as exercising control of the entity through ownership interests, the Controlling Person(s) is deemed to be the natural person(s) who holds the position of senior managing official.
- with respect to a trust, (i) the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) and/or class(es) of beneficiaries of the trust, regardless of whether any of them exercises control over the trust, and (ii) any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership).
- with respect to a legal arrangement (i.e., where the relevant entity is not a legal person) that is not a trust, the natural person(s) in equivalent or similar positions as Controlling Person(s) of a trust.

The term “Controlling Person(s)” should generally be interpreted in a manner consistent with relevant Financial Action Task Force Recommendations on the term “beneficial owner”. Investors that are Passive Non-Financial Foreign Entities for purposes of FATCA (as defined in ^{***} below), or Passive Non-Financial Entities (including Investment Entities located in an AEOI Non-Participating Jurisdiction and managed by another Financial Institution) for purposes of AEOI (as defined in ^{****} below), should consult their own advisors regarding any Controlling Person(s) they may have.

** A “US Person” for US federal income tax purposes is defined under the US Internal Revenue Code as:

- An individual who is a citizen of the US or a resident alien for US federal income tax purposes. In general, the term “resident alien” is defined for this purpose to include any individual who (i) holds a Permanent Residence Card (a “green card”) issued by the US Citizenship and Immigration Services or (ii) meets a “substantial presence” test. The “substantial presence” test is generally met with respect to any calendar year if (i) the individual was present in the US on at least 31 days during such year and (ii) the sum of the number of days in which such individual was present in the US during such year, 1/3 of the number of such days during the first preceding year, and 1/6 of the number of such days during the second preceding year, equals or exceeds 183 days;
- A corporation or a partnership (or an entity treated for US federal income tax purposes as such) that is created or organized in or under the laws of the US or any state or political subdivision thereof or therein, including the District of Columbia;
- An estate the income of which is subject to US federal income tax regardless of the source thereof; or
- A trust with respect to which a court within the US is able to exercise primary supervision over its administration and one or more US persons have the authority to control all of its substantial decisions, or certain electing trusts that were in existence on August 20, 1996 and were treated as domestic trusts on August 19, 1996.

*** The US Foreign Account Tax Compliance Act.

**** AEOI refers to local jurisdiction implementations of the Organisation for Economic Co-operation and Development (“OECD”) Standard for Automatic Exchange of Financial Information in Tax Matters/Common Reporting Standard.

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